

Order of the                      **Kittitas**                      County

**Board of Equalization**

Property Owner:   Vernon Ahlf  

Parcel Number(s):   624335  

Assessment Year:   2022  

Petition Number:   BE-220013  

Date(s) of Hearing:   09/28/2022  

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input checked="" type="checkbox"/> Land	\$	<u>          67,500          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          17,220          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          84,720          </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>          50,000          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          17,220          </u>
<input type="checkbox"/> Minerals	\$	<u>                          </u>
<input type="checkbox"/> Personal Property	\$	<u>                          </u>
Total Value	\$	<u>          67,220          </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements

A hearing was held on September 28, 2022. Those present: Jessica Hutchinson, Ann Shaw, Josh Cox, Clerk Emily Smith, Appraiser Danny Rominger, and Appellant Vernon Ahlf.

BE-220011, BE-220012, BE-220013, BE-220014, and BE-220015 were all heard together.

The appellant started with BE-220015 which he recently purchased. It is a 47-year-old mobile home. He went over the historical values of this subject property. He checked with the City of South Cle Elum, and he could only put the same size structure back on the property if he wanted to replace it. The 4x6 unit is a shed that covers the well pump. The other 8x14 structure is an old truck body box sitting on the ground. Currently he is planning on removing it. Mr. Rominger stated the 8x14 has no value attached to it. The pump house does get accounted for but there is no value attached. The appellant stated that the property is next door to the home he lives in. The size of the property is the same as another case. Referring to comparable submitted of BE-220014 (used all the same comparable sales for all cases). The only 1 comparable on the list is the same land size as the subject property. Since his property is so small, he can't do anything on the property, according to South Cle Elum. (Same reasoning used for BE-22014). Building codes say yes, if you apply for a permit, he could put a small garage on BE-22014, but never a new dwelling unit.

Jessica asked about the 4, ½ lots together, can you expand on the lots being unbuildable? It was split up in the 1950s or 1960s, you can't increase the footprint of existing or was existing buildings.

Mr. Rominger consolidated the appeals that have manufactured homes on them (BE-220014, BE-220015, BE-220011) and talked about land. BE-220012 exhibit 2 page 14 has isolated land sales. In South Cle Elum there were 12 sales that happened, each lot that is small enough to represent as 0 in acreage, are vacant lot sales. He believes that are being valued fairly. Mr. Rominger went over the process of determining parcel values and adjustments. 85 manufactured homes sold last year. Singlewide sales show that the assessor's office is below 100% market value to sale ratio, aside from 1 sale which is over 100%.

The appellant stated that his home is a double wide (BE-220011) and only went up \$4,000, but 2 older singlewides (BE-220014 and BE-220015) went up more in value. Mr. Rominger explained the cost approach appraisal model.

The appellant stated that appeal BE-220013 is his shop. The statement on this appeal is similar to the land values and ability to do (build) something on the property as the other parcels being petitioned. The stipulation on the property before the appellant purchased it was that the town had given a variance to attach a living quarter to that building, but that went away when he bought it, all he can do is cut firewood and pick plums from the tree. He has the existing shop, but nothing else can be done or added. He expressed his understanding that if just looking at lot size like the assessor is it looks like you can build something on the lots, however with the stipulation that South Cle Elum has, there isn't anything that can be built unless it is replacing a structures existing footprint.


Mr. Rominger stated that there is new construction happening in South Cle Elum on previously empty lots. The land sales show that City lots are around \$70,000 per lot. It is valued as a city lot with a utility on it, the value should hold true for this lot. It is zoned residential.

BE-220012 is a stick-built home. The appellant stated that he lifted and built the foundation many years ago. It is still in construction since 2004, 60% complete, and it is not livable, there is no working bathroom. It is a 92-year-old house that is 1 bed and 1 bath. The town of South Cle Elum has had the appellant demolish 2 buildings that were ready to collapse and build a privacy fence.

Mr. Rominger stated the house is a 1930 built home, and it is being valued as 60% complete, which is a 40% deduction, and lower quality and condition due to year built. It is not habitable. Once the remodel is done and the home is complete, then the adjustment is made to the condition. Exhibit 2 page 12, sales 11-28 show that size home and quality are still being undervalued per the value to sale ratio.

The board has determined that the land value be reduced to \$50,000 and the improvement value be sustained at \$17,220 for a total value of \$67,220. South Cle Elum is restrictive in what can or can not be done with the subject lot. They will not permit this to be a building site. There certainly is value to the shop and land as it sits but not as a residential building site. The board voted 3-0.

Dated this 2<sup>nd</sup> day of November, (year) 2022

  
Chairperson's Signature

  
Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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